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10 UNITED STATES DISTRICT COURT
11 FOR THE CENTRAL DISTRICT OF CALIFORNIA
12 WESTERN DIVISION

13 UNITED STATES OF AMERICA,
14 Petitioner,
15 v.
16 AMY ZIMMERMAN,
17 Respondent.

No. 2:18-cv-05991 PA(AFMx)

ORDER TO SHOW CAUSE

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19 Upon the Petition and supporting Memorandum of Points and
20 Authorities, and the supporting Declaration to the Petition, the
21 Court finds that Petitioner has established its prima facie case for
22 judicial enforcement of the subject Internal Revenue Service ("IRS"
23 and "Service") summons. See United States v. Powell, 379 U.S. 48,
24 57-58, 85 S.Ct. 248, 13 L.Ed.2d 112 (1964); see also Crystal v.
25 United States, 172 F.3d 1141, 1143-1144 (9th Cir. 1999); United
26 States v. Jose, 131 F.3d 1325, 1327 (9th Cir. 1997); Fortney v.
27 United States, 59 F.3d 117, 119-120 (9th Cir. 1995) (the Government's
28 prima facie case is typically made through the sworn declaration of

1 the IRS agent who issued the summons); accord, United States v.
2 Gillera, 992 F.2d 232, 233 (9th Cir. 1993).

3 THEREFORE, IT IS ORDERED that Respondent appear before United
4 States District Court for the Central District of California in
5 Courtroom No. 9A, located at the 1st Street Federal Courthouse, 350
6 West First Street, Los Angeles, California 90012, on October 1, 2018
7 at 11:00 a.m. and show cause why the testimony and production of
8 books, papers, records and other data demanded in the subject
9 Internal Revenue Service summons should not be compelled.

10 IT IS FURTHER ORDERED that copies of this Order, the Petition,
11 Memorandum of Points and Authorities, and accompanying Declaration be
12 served on or before August 1, 2018 upon Respondent by any employee of
13 the Internal Revenue Service or by the United States Attorney's
14 Office, by personal delivery, or by leaving copies of each of the
15 foregoing documents at the Respondent's dwelling or usual place of
16 abode with someone of suitable age and discretion who resides there,
17 or by certified mail. Petitioner shall file a proof of service on or
18 before August 8, 2018.

19 IT IS FURTHER ORDERED that on or before September 3, 2018,
20 Respondent shall file and serve a written response, supported by
21 appropriate sworn declarations. Petitioner's reply, if any, shall be
22 filed and served on or before September 7, 2018. If Respondent files
23 a notice of non-opposition that Respondent does not oppose the relief
24 sought in the Petition, and Respondent makes a mutually satisfactory
25 arrangement with Petitioner for production of the testimony and
26 documents called for by Internal Revenue Summons, no appearance shall
27 be necessary, and Respondent shall be deemed to have complied with
28 the requirements of this Order.

1 IT IS FURTHER ORDERED that all motions and issues raised by the
2 pleadings will be considered on the return date of this Order. Only
3 those issues raised by motion or brought into controversy by the
4 responsive pleadings and supported by sworn declarations will be
5 considered by the Court.

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7 Dated: July 13, 2018


PERCY ANDERSON
UNITED STATES DISTRICT JUDGE

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15 Respectfully submitted,

16 NICOLA T. HANNA
17 United States Attorney
18 THOMAS D. COKER
19 Assistant United States Attorney
20 Chief, Tax Division

21 /s/
JAMES C. HUGHES
Assistant United States Attorney

22 Attorneys for Petitioner
23 UNITED STATES OF AMERICA
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